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8 UNITED STATES DISTRICT COURT

9 SOUTHERN DISTRICT OF CALIFORNIA

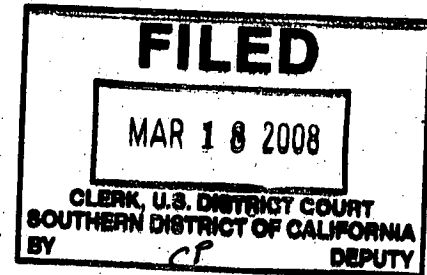
10 UNITED STATES OF AMERICA,) Civil '08 CV 0502 IEG CAB
11)
12 Petitioner,) DECLARATION OF REVENUE OFFICER
13) S. SILVERMAN
14 v.)
15 SEBASTIAN JUAREZ,)
Respondent.)

16 I, S. Silverman, a Revenue Officer herein, declare:

17 1. At all times mentioned herein, I was a duly commissioned
18 Revenue Officer employed in the California Area, Long Beach
19 Territory 1, Group 15, of the Small Business/Self-Employed Division
20 of the Internal Revenue Service with a post of duty at San Diego,
21 California.

22 2. In my capacity as a Revenue Officer, I am conducting an
23 investigation of Sebastian Juarez ("Respondent") to determine his
24 ability to pay the income tax liability assessed against him for the
25 tax years 1999, 2000, 2003, and 2004.

26 3. In furtherance of the investigation and in accordance with
27 26 U.S.C. § 7602, on June 27, 2006, I issued an administrative
28 summons, Internal Revenue Service Form 6637, to the Respondent,



1 regarding collection of his assessed income tax liability for the tax
2 years 1999, 2000, 2003 and 2004, and calling him to appear before the
3 Internal Revenue Service to give testimony and to produce for
4 examination the documents and records described in the summons. A
5 copy of the summons ("Collection Summons") is attached to this
6 Declaration as Exhibit A.

7 4. On June 28, 2006, in accordance with 26 U.S.C. § 7603, I
8 served an attested duplicate original copy of the IRS summons on
9 Respondent, by handing it to the Respondent. A copy of the
10 Certificate of Service of Summons is attached to this Declaration as
11 Exhibit B.

12 5. The summons called for the Respondent to appear before me on
13 July 13, 2006. On July 12, 2006, the day before his required
14 appearance, Respondent contacted me and requested that the summons
15 appearance date be rescheduled to July 20, 2006, to which I agreed.
16 Later, the Respondent requested that the summons appearance date be
17 again rescheduled to July 21, 2006, to which I agreed.

18 6. On July 21, 2006, Respondent appeared in my office, however,
19 he refused to give any testimony, and he failed to produce the
20 documents, records, and other information described in the summons.

21 7. On August 29, 2006 and September 8, 2006, I spoke to the
22 Respondent by telephone and requested that he provide me with the
23 documents, records, and other information described in the summons;
24 however, the Respondent failed to do so.

25 8. On October 6, 2006, attorney Mindy S. Meigs of the Office
26 of Chief Counsel, Internal Revenue Service, sent a letter to the
27 Respondent providing him with another opportunity to comply with the

1 summons and directing him to appear before me on October 26, 2006, at
2 11:00 a.m. at 880 Front Street, Room 3293, in San Diego, California.

3 9. On October 26, 2006, the Respondent did not appear before
4 me, and he did not otherwise produce the documents, records, and other
5 information described in the summons.

6 10. On December 19, 2006, I left a telephone message for
7 Respondent requesting that he contact me as soon as possible regarding
8 the summons. On January 3, 2007, I received a telephone message from
9 Respondent. I returned his call on January 3, 2007 and scheduled a
10 meeting with him in my office on January 5, 2007. I requested that
11 he bring all the documents, records, and information requested in the
12 summons. On January 5, 2007, Respondent contacted me by telephone and
13 informed me that he would not be able to meet with me as scheduled.
14 The meeting was rescheduled to January 9, 2007, however, Respondent
15 did not attend the January 9, 2007 meeting, did not contact me to
16 reschedule the meeting, and did not otherwise provide me with the
17 documents, records, and other information described in the summons.

18 11. On March 2, 2007, I scheduled a meeting with Respondent for
19 March 7, 2007, and requested that he bring with him to the meeting all
20 the documents, records, and information requested in the summons.
21 Unfortunately, I had to cancel the March 7, 2007 meeting due to
22 illness. On March 7, 2007, a representative of my office left a
23 telephone message for Respondent informing him that the appointment
24 would have to be rescheduled. On March 8, 2007, I left a telephone
25 message for Respondent and requested that he meet with me on March 9,
26 2007. Respondent did not return the telephone call and did not meet
27 with me on March 9, 2007.

1 12. On April 24, 2007, I received a telephone call from
2 Respondent asking that I meet with him that day. Because I was unable
3 to meet that day, I scheduled a meeting for May 1, 2006, and again
4 requested he provide me with all the documents, records, and
5 information requested in the summons. On May 1, 2007, Respondent did
6 not attend the meeting, did not reschedule the meeting, and did not
7 otherwise provide me with any of the documents, records, and
8 information requested in the summons. In fact, on that day,
9 Respondent left me a voice mail message saying that he needed more
10 time and I have not heard from Respondent since.

11 13. The testimony, books, papers, records, and other data sought
12 by the summons are not in the possession of the Internal Revenue
13 Service with the exception of the bank statements called for in the
14 summons. The bank statements were obtained from third-party record
15 keepers.

16 14. All administrative steps required by the Internal Revenue
17 Code for the issuance of the summons have been taken.

18 15. It is necessary to obtain the testimony and to examine the
19 books, papers, records, and other data sought by the Collection
20 Summons, Exhibit A, in order to determine the collectibility of the
21 Respondent's income tax liabilities for the tax years 1999, 2000, 2003
22 and 2004.

23 //

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 14th day of March, 2008.

S. SILVERMAN
Revenue Officer
Internal Revenue Service